EXHIBIT 3

08-13555-mg Doc 12527-3 Filed 11/03/10 Entered 11/03/10 16:45:52 Exhibit 3 Pg 2 of 15 IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ADAGIO FUND C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34458	\$58,093,845.59*	Late-Filed Claim
2	ALLIANZ GLOBAL INVESTORS FRANCE SA ACTING ON BEHALF OF THE FUND CEA PIMCO DT FUND CASE POSTALE T 205 ATTN:RADIA KROURI, HEAD OF LEGAL DEPARTMENT PARIS CEDEX O9, 75444 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	65413	\$500,000.00	Late-Filed Claim
3	AMSTER, GERALDINE D. 1307 PALISADES DR. PACIFIC PALISADES, CA 90272		Lehman No Case Asserted/All Cases Asserted	04/01/2010	66444	\$5,372.01	Late-Filed Claim
4	AMSTER, GILBERT & GERALDINE 1307 PALISADES DR PACIFIC PALISADES, CA 90272		Lehman No Case Asserted/All Cases Asserted	04/01/2010	66445	\$34,816.97	Late-Filed Claim
5	AN POST SUPEANNUATION SCHEME C/O GENERAL POST OFFICE O'CONNELL STREET DUBLIN 1, IRELAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35173	\$25,248.01	Late-Filed Claim
6	ATHERTON CONSTRUCTION, INC. 0552700 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66479	\$200,000.00	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
7	BANK OF ESTONIA ESTONIA PST 13 TALLINN, 15095 ESTONIA	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/19/2009	42196	\$66,356.52	Late-Filed Claim
8	BANK OF ESTONIA ESTONIA PST 13 TALLINN, 15095 ESTONIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	42197	\$115,512.22	Late-Filed Claim
9	BEST LIFE & HEALTH INSURANCE 56011039 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66478	\$50,000.00	Late-Filed Claim
10	BIRASCHI,PAOLA FLAT 73 BRYANSTON COURT II GEORGE STREET LONDON, GT LON, W1H 7HD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34980	\$559,676.00	Late-Filed Claim
11	BROOKS, DAVID J 22 BARTLETT DR MANHASSET, NY 11030-2121		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34559	\$259,911.00	Late-Filed Claim
12	BUILDING MANAGEMENT SERVICES 1146295 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66480	\$200,000.00	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
13	CALIFORNIA DEPARTMENT OF WATER RESOURCES ATTN: JAMES K. OPENSHAW, SENIOR STAFF COUNSEL CALIFORNIA ENERGY RESOURCES SCHEDULING PO BOX 219001 SACRAMENTO, CA 95821-9001	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	10/01/2009	35944	\$651,049.00	Late-Filed Claim
14	CALIFORNIA WINERY WORKERS PENSION PLAN TRUST FUND ATTN: RAPHAEL SHANNON, ESQ. MCCARTHY JOHNSON & MILLER LC 595 MARKET STREET, SUITE 2200 SAN FRANCISCO, CA 94105	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/22/2009	44972	\$187,838.58	Late-Filed Claim
15	CATHAY UNITED BANK 2F, NO 7 SONG REN RD. TAIPEI, TAIWAN, PROVINCE OF CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35181	\$179,551.11*	Late-Filed Claim
16	CHAUNY, S.A. RINCON 487-OF 601 MONTEVIDEO, 110000 URUGUAY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34873	\$3,574,050.24	Late-Filed Claim
17	CHURCH OF SCIENTOLOGY INT. 1481250 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66481	\$200,000.00	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
18	CHURCH OF SCIENTOLOGY RELIGIOUS TR 1406252 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66483	\$200,000.00	Late-Filed Claim
19	COLON LOPEZ, ELIZABETH 2 SOUTH END AVENUE, 7M NEW YORK, NY 10280	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34924	\$98,695.11	Late-Filed Claim
20	CPF BOARD 79 ROBINSON ROAD, CPF BUILDING # 32-00 S (068897) , SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34745	\$23,548.79	Late-Filed Claim
21	CPF BOARD 79 ROBINSON ROAD, CPF BUILDING # 32-00 S (068897) , SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34746	\$6,170.62	Late-Filed Claim
22	DE JESUS, NESTOR E LA VILLA DE TORRIMAR REINA ANA STREET #163 GUAYNABO, PR 00969	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34492	\$750,555.00	Late-Filed Claim
23	DE NICOLA, MICHELA B66 ALBION RIVERSIDE 8 HESTER ROAD LONDON, SW11 4AP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/30/2009	65763	\$6,531.08	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
24	DESERET GEN & TRANS CO-OP 1810550 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66482	\$1,000,000.00	Late-Filed Claim
25	DIMEGLIO, ROBERT 344 E 28TH STREET, SUITE 23H NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/13/2009	65508	\$12,960.00	Late-Filed Claim
26	DIXIE AND ANNE LEAVITT FOUNDATION 5184809 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66485	\$200,000.00	Late-Filed Claim
27	DMUCHOWSKI, JOHN J 86 WINCHESTER DRIVE EAST WINDSOR, NJ 08520		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34401	\$5,069.83	Late-Filed Claim
28	DOW CORNING CORPORATION ATTN: ANGELA COLE 2200 W. SALZBURG ROAD MAIL # CO1232 MIDLAND, MI 48686-0994	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/22/2009	43840	\$3,612,935.35	Late-Filed Claim
29	DOW CORNING CORPORATION ATTN: ANGELA COLE 2200 W SALZBURG RD., MAIL # C01232 AUBURN, MI 48611	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43964	\$3,612,935.35*	Late-Filed Claim
30	EMPIRE STATE CARPENTERS PENSION PLAN C/O MANNING-NAPIER ADVISORS INC ATTN: KIM BAXTER 290 WOODCLIFF DR FAIRPORT, NY 14450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34521	\$105,000.00	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
31	FILBEE, SARAH M 107 MAZE HILL GREENWICH LONDON, SE108XQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34468	\$3,045.00	Late-Filed Claim
32	FOCHT, DEBORAH E 530 E LAUREL ROAD NOKOMIS, FL 34275	09-10137 (JMP)	BNC Mortgage LLC	09/23/2009	34380	\$160,537.26*	Late-Filed Claim
33	FOCHT, DEBORAH E. 530 E. LAUREL ROAD NOKOMIS, FL 34275	09-10137 (JMP)	BNC Mortgage LLC	10/21/2009	42914	\$160,537.26*	Late-Filed Claim
34	FRANZO, ROSEMARIE 119 87TH STREET BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/15/2010	66393	\$41,428.57	Late-Filed Claim
35	FRYER, KELLY 49 MARITIME CLOSE KENT GREENHITHE, DA9 9QW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/14/2009	39842	\$3,756.00	Late-Filed Claim
36	GARADEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35516	\$16,700.00	Late-Filed Claim
37	GARADEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35514	\$34,000.00	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
38	GARADEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35517	\$35,000.00	Late-Filed Claim
39	GARADEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35518	\$1,250.00	Late-Filed Claim
40	GARADEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35520	\$1,900.00	Late-Filed Claim
41	GARADEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	35844	\$34,000.00	Late-Filed Claim
42	GELB, JAY 185 SOUNDVIEW DRIVE PORT WASHINGTON, NY 11050	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	35981	\$736,692.00	Late-Filed Claim
43	GMAM GROUP PENSION TRUST II FOR THE ACCOUNT OF GM GLOBAL HIGH QUALITY FIXED INCOME POOL ACCT # GFI-119 C/O PROMARK INVESTMENT ADVISORS, INC. NEW YORK, NY 10153	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36788	\$82,324.08	Late-Filed Claim
44	HAHN-COLBERT, SANDRA M 70 BEAVER BROOK RD HOLMES, NY 12531	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34728	\$41,888.00	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
45	HIGH LODGE CAPITAL LLC C/O DARREN DAVY 3 ALLISON ROAD ALPINE, NJ 07620	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	63540	\$65,585.00	Late-Filed Claim
46	IRAGORRI, JULIAN 66 NINTH AVENUE, APT 5E NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/06/2009	64991	\$2,841,142.00	Late-Filed Claim
47	IRODA, NAGY ES TROCSANYI UGYVEDI UGOCSA UTCA 4/B BUDAPEST, 1126 HUNGARY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/06/2009	36738	\$11,666.00	Late-Filed Claim
48	J SAINSBURY COMMON INVESTMENT FUND 33 HOLBORN LONDON, EC1N 2HT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34632	\$347,948.56	Late-Filed Claim
49	LEV ARI, TAL FLAT 15 1 PARKHILL ROAD LONDON, NW3 2YJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/07/2009	65858	\$178,077.26	Late-Filed Claim
50	LOUISIANA CITIZENS PROPERTY INSURANCE CORPORATION 433 METAIRIE ROAD, SUITE 600 METAIRIE, LA 70005		Lehman No Case Asserted/All Cases Asserted	10/07/2009	36856	\$2,587,212.95	Late-Filed Claim
51	LYNCH, BRENDAN E. 604 SCOTCH RD PENNINGTON, NJ 08534	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	35000	\$31,845.66	Late-Filed Claim
52	MARSILIO, PAUL A. 25-11 37TH STREET ASTORIA, NY 11103		Lehman No Case Asserted/All Cases Asserted	02/08/2010	66257	\$118,406.62	Late-Filed Claim

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		CASE		FILED		TOTAL CLAIM	REASON FOR PROPOSED
	NAME	NUMBER	DEBTOR NAME	DATE	CLAIM #	DOLLARS	DISALLOWANCE
53	MATTINGLY, LOUISE 28 FORT GREENE PLACE BROOKLYN, NY 11217		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34564	\$9,870.00	Late-Filed Claim
54	MCCARTHY, BRIAN M. 195 WALNUT LANE MANHASSET, NY 11030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35446	\$302,000.00	Late-Filed Claim
55	MCCARTHY, LAWRENCE E 4741 GARDEN POINT TRL WELLINGTON, FL 33414	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/15/2010	66392	\$4,500,083.35	Late-Filed Claim
56	MONAHAN, MARIA 57 BAYSIDE LN STATEN ISLAND, NY 103093908		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34563	\$5,450.00	Late-Filed Claim
57	MORZARIA, RAGINI 7 EDWINA GARDENS REDBRIDGE ESSEX, 1G4 5BS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34917	\$14,038.00	Late-Filed Claim
58	MORZARIA, RAGINI 7 EDWINA GARDENS REDBRIDGE,ESSEX, IG4 5BS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36226	\$14,038.00	Late-Filed Claim
59	MORZARIA, RAGINI 7 EDWINA GARDENS REDBRIDGE,ESSEX, IG4 5BS UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/05/2009	36225	\$132,475.33	Late-Filed Claim
60	MORZARIA, RAGINI 7 EDWINA GARDENS REDBRIDGE ESSEX, IG4 5BS UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34916	\$132,475.33	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
61		08-13888 (JMP)	Lehman Brothers Special Financing Inc.	11/20/2009	65647	\$12,634,480.65*	Late-Filed Claim
62	PALCHYNSKY, JOHN N. 16 HIGHLAND AVENUE MONTVILLE, NJ 07045	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34712	Undetermined	Late-Filed Claim
63	PALCHYNSKY, JOHN N. 16 HIGHLAND AVENUE MONTVILLE, NJ 07045	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34713	\$36,447.00	Late-Filed Claim
64	PORTMAN BUILDING SOCIETY PENSION AND ASSURANCE SCHEME C/O NATIONWIDE PENSION FUND NATIONWIDE BUILDING SOCIETY NATIONWIDE HOUSE SWINDON, SN38 2GN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35141	\$53,033.55	Late-Filed Claim
65	RAYNER, RUTH J. LARCH HOUSE HECKFIELD GREEN HOXNE, EYE SUFFOLK, IP21 5AA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/06/2009	36598	\$97,415.00	Late-Filed Claim
66	RIVKIN, JACK L. PO BOX 2249 AMAGANSETT, NY 11930		Lehman No Case Asserted/All Cases Asserted	03/08/2010	66375	\$6,815,723.30	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
67	ROBERT STOCKDALE C/O NSK PENSION NSK EUROPE LTD BELMONT PLACE, BELMONT ROAD BERKSHIRE, SL6 6BT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	42212	\$63,132.76	Late-Filed Claim
68	RODRIGUEZ-COLON, ELIZABETH URB, DOS PINOS 784 CALLE LINCE SAN JUAN, PR 00923	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34490	Undetermined	Late-Filed Claim
69	SARKAR, AMIT K 78 LANSDOWNE RD NOTTINGHILL LONDON, W112LS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34872	\$3,076,963.23	Late-Filed Claim
70	SCAVONE, JOSEPH AND THERESA 229 CENTRAL AVENUE DEER PARK, NY 11729	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34945	\$31,641.00	Late-Filed Claim
71	SCAVONE, THERESA, FOR JOSEPH SCAVONE 229 CENTRAL AVENUE DEER PARK, NY 11729-5025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34944	\$31,641.00	Late-Filed Claim
72	SCELLATO, JAMES 31 FIELD STREET STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41376	Undetermined	Late-Filed Claim
73	SCELLATO, JAMES 31 FIELD STREET STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41377	Undetermined	Late-Filed Claim
74	SCELLATO, JAMES 31 FIELD STREET STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41378	\$23,736.64	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
75	SEVILLA ARDISANA, JULIO F., DIGNA ROSA DE SEVILLA, REBECA SEVILLA SALDIVIA 3447 HAMPRESTON WAY N.W. KENNESAW, GA 30144-7442	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2010	66616	\$52,000.00	Late-Filed Claim
76	SEVILLA ARDISANA, JULIO F., DIGNA ROSA DE SEVILLA, REBECA SEVILLA SALDIVIA 3447 HAMPRESTON WAY N.W. KENNESAW, GA 30144-7442	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2010	66617	\$52,000.00	Late-Filed Claim
77	SEVILLA ARDISANA, JULIO F., DIGNA ROSA DE SEVILLA, REBECA SEVILLA SALDIVIA 3447 HAMPRESTON WAY N.W. KENNESAW, GA 30144-7442	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2010	66618	\$52,000.00	Late-Filed Claim
78	SEVILLA ARDISANA, JULIO F., DIGNA ROSA DE SEVILLA, REBECA SEVILLA SALDIVIA 3447 HAMPRESTON WAY N.W. KENNESAW, GA 30144-7442	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2010	66619	\$52,000.00	Late-Filed Claim
79	SHEN, JIANSHENG JENSEN 8502 HORNWOOD DR. HOUSTON, TX 77036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35437	\$8,002.50	Late-Filed Claim
80	SKOLNICK, WILLIAM 68 SEACORD RD NEW ROCHELLE, NY 10804		Lehman No Case Asserted/All Cases Asserted	12/17/2009	65968	\$781,964.00	Late-Filed Claim
81	SMEJKAL, FRANK 1305 BEVERLY STREET HOUSTON, TX 77008	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34671	\$730.12	Late-Filed Claim
82	SMEJKAL, FRANK 1305 BEVERLY STREET HOUSTON, TX 77008	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34672	\$78,000.00	Late-Filed Claim

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
83	SUTTON, JULIAN R 33 PINE GROVE BROOKMANS PARK HERTS, AL9 7BP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35055	\$778,003.52	Late-Filed Claim
84	TAYLOR,CHRISTOPHER C 23220 PARK ENSENADA CALABASAS, CA 91302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34879	\$28,888.89	Late-Filed Claim
85	TEMEL, TULUG T. 18A BELSIZE SQUARE LONDON, NW3 4HT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40791	\$2,693,326.13	Late-Filed Claim
86	TENNANT, COLIN H 21 PRINCEDALE ROAD LONDON, W11 3NW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34355	\$600,000.00	Late-Filed Claim
87	VENTURA COUNTY TAX COLLECTOR ATTN: BANKRUPTCY 800 S VICTORIA AVE VENTURA, CA 93009-1290	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/09/2009	65230	\$854.67	Late-Filed Claim
88	VENTURA, GIORGIO VIA MELCHIORRE GIOIA 53 MILANO, 20124 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35587	\$558,124.00	Late-Filed Claim
89	VERDE VALLEY MEDICAL CENTER 6120100 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66488	\$3,000,000.00	Late-Filed Claim

08-13555-mg Doc 12527-3 Filed 11/03/10 Entered 11/03/10 16:45:52 Exhibit 3 Pg 15 of 15 IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
90	VEREKER, WILLIAM 13 DAWSON PLACE LONDON, W2 4TH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/23/2009	62466	\$11,672,138.61	Late-Filed Claim
91	VINTAH BASIN MEDICAL CENTER 8748701 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66493	\$500,000.00	Late-Filed Claim
92	WESTLB AG ATTN: LEGAL DEPARTMENT, 51 FLOOR 7 WORLD TRADE CENTER 250 GERENWICH AVENUE NEW YORK, NY 10007	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36789	\$21,252,180.52	Late-Filed Claim
93	WILKINSON, TIMOTHY B CORNER COTTAGE PARSONAGE LANE ESSEX CHELMSFORD, CM3 4SU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34829	\$1,543,425.91	Late-Filed Claim
94	ZAKIAN, PAUL A. 129 EAST 82ND STREET APT 10A NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/07/2009	36799	\$176,151.00	Late-Filed Claim
95	ZANCO, MARIO VIA CONCORDIA 10 CUSANO MILANINO, 20095 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35574	\$115,491.00	Late-Filed Claim
					TOTAL	\$150,042,495.61	